

**GOVERNMENT OF TELANGANA  
ABSTRACT**

Telangana Goods and Services Tax Rules, 2017– Amendment - Notification-Orders - Issued.

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**REVENUE (CT-II) DEPARTMENT**

**G.O.Ms.No. 13**

**Dated: 14-02-2022**

**Read the following :-**

1. G.O.Ms No. 121 Revenue (CT-II) Department, Dt: 30-06-2017.
2. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 37/2021 - Central Tax, dt. 01-12-2021.
3. From the Commissioner of Commercial Tax, Telangana State, Hyderabad, CCT's Ref .No. A(1)/70/2017, Dt. 04-01-2022.

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**ORDER:-**

The following Notification will be published in an Extra-ordinary issue of Telangana Gazette Dt.14.02.2022.

**NOTIFICATION**

In exercise of the powers conferred by section 164 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No. 23 of 2017), the State Government on the recommendations of the Council, hereby makes the following Rules further to amend the Telangana Goods and Services Tax Rules, 2017, issued vide G.O.Ms.No.121 Revenue (CT.II) Department dated 30.06.2017 and as amended subsequently from time to time, namely:-

1. These Rules may be called the Telangana Goods and Services Tax (Seventh Amendment) Rules, 2021.
2. In the Telangana Goods and Services Tax Rules, 2017, (herein after referred to as the said rules)—
  - (i) in rule 137, with effect from the 30th day of November 2021, for the words “four years”, the words “five years” shall be substituted.
  - (ii) in **FORM GST DRC-03**, with effect from the 1<sup>st</sup> day of December 2021 —
    - (a) in the heading, after the words “or statement”, the words, letters and figures “or intimation of tax ascertained through **FORM GST DRC-01A**” shall be inserted;
    - (b) against item 3, in column (3), for the word and letters “Audit, investigation, voluntary, SCN, annual return, reconciliation statement, others (specify)”, the words, letters, figures and brackets “Audit, inspection or investigation, voluntary, SCN, annual return, reconciliation statement, scrutiny, intimation of tax ascertained through **FORM GST DRC-01A**, Mismatch (Form GSTR-1 and Form GSTR-3B), Mismatch (Form GSTR-2B and Form GSTR-3B), others (specify)” shall be substituted;
    - (c) against item 5, in column (1), after the word and figures “within 30 days of its issue”, the words, letters, figures and brackets “, scrutiny, intimation of tax ascertained through Form GST DRC-01A, audit, inspection or investigation, others (specify)” shall be inserted;
    - (d) for the table, under serial number 7, the following table shall be substituted, namely:-

(P.T.O)

"Sr. No.	Tax Period	Act	Place of supply (POS)	Tax/ Cess	Interest	Penalty, if applicable	Fee	Others	Total	Ledger utilised (Cash / Credit)	Debit entry no.	Date of debit entry
1	2	3	4	5	6	7	8	9	10	11	12	13

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

**SOMESH KUMAR**  
**CHIEF SECRETARY &**  
**SPECIAL CHIEF SECRETARY TO GOVERNMENT**

To  
The Commissioner of Printing, Stationery and Stores Purchase (PublicationWing)  
Telangana, Hyderabad for publication of the Notification (He is requested to supply 50  
copies of the notification to this Department and 300 copies to Commissioner of  
Commercial Taxes, Telangana, Hyderabad)  
The Commissioner of State Tax, Telangana State, Hyderabad.  
The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road,  
Connaught Place, New Delhi-110 001.  
The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GSTBhavan, L.B.  
Stadium Road, Basheer Bagh, Hyderabad-500 004.

Copy to:  
The Accountant General, Telangana State, Hyderabad.  
The Law (A) Department  
The P.S. to Principal Secretary to Hon'ble Chief Minister,  
Government of Telangana(NR)  
The P.S. to Special Chief Secretary to Government,  
Revenue (CT&Ex) Department  
Sf /Sc.

**//FORWARDED :: BY ORDER//**

**SECTION OFFICER**